UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

Civil Action	
No:	05-10845-WGY

IN RE: BARCELONA LUC

ORDER

YOUNG, C.J.

After a hearing on this matter, this court affirms the decision of the Bankruptcy Court. The Appeal is Denied..

By the Court,

/s/ Elizabeth Smith

Deputy Clerk

July 8, 2005

To: All Counsel